



DRAFT

**STATE BOARD OF EQUALIZATION
STAFF LEGISLATIVE BILL ANALYSIS (SHORT FORM)**

Date Amended	04/24/00	Bill Number:	SB 1974
Tax:	None	Author:	Poochigian.
Board Position:		Related Bills:	

The bill, as amended, is no longer within the scope of responsibility of the Board.

COMMENTS:

The April 24, 2000 amendments delete the proposed sales and use tax exemption for sales and purchases of irrigation system improvements. This bill continues to contain language that would provide an income tax credit for costs paid or incurred for the purchase and installation of an irrigation system improvement installed on agricultural land in California that is used in a business for the production of farm income. The amended version of this bill falls outside the Board's purview.

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This staff analysis is provided to address various administrative, cost, revenue and policy issues; it is not to be construed to reflect or suggest the Board's formal position.